

SEC. 3. Section 46 (h) of the District of Columbia Income Tax Act, as amended, is amended to read as follows:

"(h) The term 'business', as used in this Act, shall include the carrying on or exercising for gain or economic benefit, either direct or indirect, any trade, business, or commercial activity in the District: *Provided, however,* That such term shall not include the procurement of orders for the sale of personal property by means of telephonic communication, written correspondence, or solicitation by salesmen in the District where such orders require acceptance without the District before becoming binding on the purchaser and seller and title to such property passes from the seller to the purchaser without the District; nor the mere submission of bids or the mere acceptance of contracts for the sale of personal property to the United States."

SEC. 4. (a) The amendment made by section 1 of this Act shall be effective with respect to taxable years beginning after December 31, 1941.

(b) The amendments made by sections 2 and 3 of this Act shall be effective as of January 1, 1942.

SEC. 5. Article III of title V of the District of Columbia Revenue Act of 1937, as amended, is further amended by adding thereto the following new section:

"SEC. 16. In all cases where the assessor claims that a decedent was domiciled in the District at the time of his death and the taxing authorities of a State or States make a similar claim with respect to their State or States, the assessor may, with the approval of the Commissioners, compromise and settle the taxes imposed by this title."

SEC. 6. The amendment made by the section 5 of this Act shall apply to estates of decedents dying before or after its enactment.

Approved, June 22, 1942.

*Ante*, p. 46.

"Business."

*Proviso.*  
Designated transactions not included.

Effective dates of amendments.

Inheritance and estate taxes.  
53 Stat. 1116.  
D. C. Code §§ 47-1616 to 47-1629.  
*Ante*, p. 47.  
Conflicting claims as to domicile.

Estates of decedents.

#### [CHAPTER 434]

##### AN ACT

To amend an Act entitled "An Act to establish a uniform system of bankruptcy throughout the United States", approved July 1, 1898, and Acts amendatory thereof and supplementary thereto.

June 22, 1942  
[H. R. 7066]  
[Public Law 622]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 84 of chapter IX of the Act entitled "An Act to establish a uniform system of bankruptcy throughout the United States", approved July 1, 1898, as amended, (U. S. C., 1940 edition, title XI, section 404), is amended to read as follows:

"SEC. 84. Jurisdiction conferred on any court by section 81 shall not be exercised by such court after June 30, 1946, except in respect of any proceeding initiated by filing a petition under section 83 (a) on or prior to June 30, 1946."

Bankruptcy Act of 1908, amendment.  
50 Stat. 659.

Termination of jurisdiction.  
50 Stat. 654, 655.  
11 U. S. C. §§ 401, 403 (a).

Approved, June 22, 1942.

#### [CHAPTER 435]

##### JOINT RESOLUTION

To codify and emphasize existing rules and customs pertaining to the display and use of the flag of the United States of America.

June 22, 1942  
[H. J. Res. 303]  
[Public Law 623]

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That the following codification of existing rules and customs pertaining to the display and use of the flag of the United States of America be, and it is hereby, established for the use of such civilians or civilian groups or organizations

Flag of the U. S. A.  
Display and use.  
*Post*, p. 1074.

as may not be required to conform with regulations promulgated by one or more executive departments of the Government of the United States.

Open-air display.  
Customary time.

SEC. 2. (a) It is the universal custom to display the flag only from sunrise to sunset on buildings and on stationary flagstaves in the open. However, the flag may be displayed at night upon special occasions when it is desired to produce a patriotic effect.

Hoisting and lower-  
ing.  
Inclement weather.

(b) The flag should be hoisted briskly and lowered ceremoniously.

(c) The flag should not be displayed on days when the weather is inclement.

Holidays, etc.

(d) The flag should be displayed on all days when the weather permits, especially on New Year's Day, January 1; Inauguration Day, January 20; Lincoln's Birthday, February 12; Washington's Birthday, February 22; Army Day, April 6; Easter Sunday (variable); Mother's Day, second Sunday in May; Memorial Day (half staff until noon), May 30; Flag Day, June 14; Independence Day, July 4; Labor Day, first Monday in September; Constitution Day, September 17; Columbus Day, October 12; Navy Day, October 27; Armistice Day, November 11; Thanksgiving Day, last Thursday in November; Christmas Day, December 25; such other days as may be proclaimed by the President of the United States; the birthdays of States (dates of admission); and on State holidays.

Public institutions.

(e) The flag should be displayed daily, weather permitting, on or near the main administration building of every public institution.

Polling places.

(f) The flag should be displayed in or near every polling place on election days.

Schoolhouses.

(g) The flag should be displayed during school days in or near every schoolhouse.

Position when car-  
ried with other flags.

SEC. 3. That the flag, when carried in a procession with another flag or flags, should be either on the marching right; that is, the flag's own right, or, if there is a line of other flags, in front of the center of that line.

Parade floats.

(a) The flag should not be displayed on a float in a parade except from a staff, or as provided in subsection (i).

Vehicles, trains, and  
boats.

(b) The flag should not be draped over the hood, top, sides, or back of a vehicle or of a railroad train or a boat. When the flag is displayed on a motorcar, the staff shall be fixed firmly to the chassis or clamped to the radiator cap.

Position with other  
flags; exception.

(c) No other flag or pennant should be placed above or, if on the same level, to the right of the flag of the United States of America, except during church services conducted by naval chaplains at sea, when the church pennant may be flown above the flag during church services for the personnel of the Navy.

Crossed staffs.

(d) The flag of the United States of America, when it is displayed with another flag against a wall from crossed staffs, should be on the right, the flag's own right, and its staff should be in front of the staff of the other flag.

Position when  
grouped.

(e) The flag of the United States of America should be at the center and at the highest point of the group when a number of flags of States or localities or pennants of societies are grouped and displayed from staffs.

Displayed with  
State, city, etc., flags.

(f) When flags of States, cities, or localities, or pennants of societies are flown on the same halyard with the flag of the United States, the latter should always be at the peak. When the flags are flown from adjacent staffs, the flag of the United States should be hoisted first and lowered last. No such flag or pennant may be placed above the flag of the United States or to the right of the flag of the United States.

(g) When flags of two or more nations are displayed, they are to be flown from separate staffs of the same height. The flags should be of approximately equal size. International usage forbids the display of the flag of one nation above that of another nation in time of peace.

Flags of two or more nations.

(h) When the flag of the United States is displayed from a staff projecting horizontally or at an angle from the window sill, balcony, or front of a building, the union of the flag should be placed at the peak of the staff unless the flag is at half staff. When the flag is suspended over a sidewalk from a rope extending from a house to a pole at the edge of the sidewalk, the flag should be hoisted out, union first, from the building.

Displayed from projecting staff.

Suspension over sidewalk.

(i) When the flag is displayed otherwise than by being flown from a staff, it should be displayed flat, whether indoors or out. When displayed either horizontally or vertically against a wall, the union should be uppermost and to the flag's own right; that is, to the observer's left. When displayed in a window, the flag should be displayed in the same way; that is, with the union or blue field to the left of the observer in the street.

Without staff.

(j) When the flag is displayed over the middle of the street, it should be suspended vertically with the union to the north in an east and west street or to the east in a north and south street.

Suspension over middle of street.

(k) When used on a speaker's platform, the flag, if displayed flat, should be displayed above and behind the speaker. When displayed from a staff in a church or public auditorium, if it is displayed in the chancel of a church, or on the speaker's platform in a public auditorium, the flag should occupy the position of honor and be placed at the clergyman's or speaker's right as he faces the congregation or audience. Any other flag so displayed in the chancel or on the platform should be placed at the clergyman's or speaker's left as he faces the congregation or audience. But when the flag is displayed from a staff in a church or public auditorium elsewhere than in the chancel or on the platform it shall be placed in the position of honor at the right of the congregation or audience as they face the chancel or platform. Any other flag so displayed should be placed on the left of the congregation or audience as they face the chancel or platform.

On a speaker's platform.  
In a church or public auditorium.

(l) The flag should form a distinctive feature of the ceremony of unveiling a statue or monument, but it should never be used as the covering for the statue or monument.

Unveiling of statue or monument.

(m) The flag, when flown at half staff, should be first hoisted to the peak for an instant and then lowered to the half-staff position. The flag should be again raised to the peak before it is lowered for the day. By "half staff" is meant hauling the flag to one-half the distance between the top and bottom of the staff. Crepe streamers may be affixed to spear heads or flagstaves in a parade only by order of the President of the United States.

Half staff.

Crepe streamers.

(n) When the flag is used to cover a casket, it should be so placed that the union is at the head and over the left shoulder. The flag should not be lowered into the grave or allowed to touch the ground.

Covering a casket.

SEC. 4. That no disrespect should be shown to the flag of the United States of America; the flag should not be dipped to any person or thing. Regimental colors, State flags, and organization or institutional flags are to be dipped as a mark of honor.

Disrespect.  
Restrictions on use.

(a) The flag should never be displayed with the union down save as a signal of dire distress.

Distress signal.

(b) The flag should never touch anything beneath it, such as the ground, the floor, water, or merchandise.

(c) The flag should never be carried flat or horizontally, but always aloft and free.

Use as drapery,  
festoon, etc.

Bunting.

(d) The flag should never be used as drapery of any sort whatsoever, never festooned, drawn back, nor up, in folds, but always allowed to fall free. Bunting of blue, white, and red, always arranged with the blue above, the white in the middle, and the red below, should be used for covering a speaker's desk, draping the front of a platform, and for decoration in general.

Care of flag.

(e) The flag should never be fastened, displayed, used, or stored in such a manner as will permit it to be easily torn, soiled, or damaged in any way.

Marks, insignia,  
designs, etc.

(f) The flag should never be used as a covering for a ceiling.

(g) The flag should never have placed upon it, nor on part of it, nor attached to it any mark, insignia, letter, word, figure, design, picture, or drawing of any nature.

Use for advertising  
or novelty purposes.

(h) The flag should never be used as a receptacle for receiving, holding, carrying, or delivering anything.

(i) The flag should never be used for advertising purposes in any manner whatsoever. It should not be embroidered on such articles as cushions or handkerchiefs and the like, printed or otherwise impressed on paper napkins or boxes or anything that is designed for temporary use and discard; or used as any portion of a costume or athletic uniform. Advertising signs should not be fastened to a staff or halyard from which the flag is flown.

Destruction of flag  
when unfit for display.

(j) The flag, when it is in such condition that it is no longer a fitting emblem for display, should be destroyed in a dignified way, preferably by burning.

Salute to flag.

SEC. 5. That during the ceremony of hoisting or lowering the flag or when the flag is passing in a parade or in a review, all persons present should face the flag, stand at attention, and salute. Those present in uniform should render the right-hand salute. When not in uniform, men should remove the headdress with the right hand holding it at the left shoulder, the hand being over the heart. Men without hats merely stand at attention. Women should salute by placing the right hand over the heart. The salute to the flag in the moving column should be rendered at the moment the flag passes.

National anthem.

SEC. 6. That when the national anthem is played and the flag is not displayed, all present should stand and face toward the music. Those in uniform should salute at the first note of the anthem, retaining this position until the last note. All others should stand at attention, men removing the headdress. When the flag is displayed, the salute to the flag should be given.

Pledge of allegiance.

SEC. 7. That the pledge of allegiance to the flag, "I pledge allegiance to the flag of the United States of America and to the Republic for which it stands, one Nation indivisible, with liberty and justice for all", be rendered by standing with the right hand over the heart; extending the right hand, palm upward, toward the flag at the words "to the flag" and holding this position until the end, when the hand drops to the side. However, civilians will always show full respect to the flag when the pledge is given by merely standing at attention, men removing the headdress. Persons in uniform shall render the military salute.

Alteration of rules,  
etc., by proclamation.

SEC. 8. Any rule or custom pertaining to the display of the flag of the United States of America, set forth herein, may be altered, modified, or repealed, or additional rules with respect thereto may be prescribed, by the Commander in Chief of the Army and Navy of the United States, whenever he deems it to be appropriate or desirable; and any such alteration or additional rule shall be set forth in a proclamation.

Approved, June 22, 1942.